



August 29, 2017

State of Idaho
Idaho Public Utilities Commission
P.O. Box 83720
Boise, Idaho 83720-0074

RECEIVED
2017 AUG 29 PM 12:22
IDAHO PUBLIC
UTILITIES COMMISSION

RE: Monthly Deferred Cost Report

Attached is the PGA monthly report of activity in the Gas Deferral Accounts for the month of July 2017. This information is submitted in compliance with Order Number 33635 issued in the Company's Purchase Gas Cost Adjustment filing (Case No. AVU-G-16-02). This report is being filed in electronic format only per approval from the filing center.

For the month of July, commodity costs were lower than the embedded PGA commodity WACOG, resulting in a rebate deferral in the amount of \$1,187,641. Demand costs were higher than the PGA demand WACOG, resulting in a surcharge deferral in the amount of \$434,765. The year to date balance in the deferral account (including both commodity and demand) is a rebate of \$7,812,887 (including interest). The amount of amortization recorded for the month is \$187,930 for a total rebate balance of \$51,589 (including interest).

If you have any questions regarding this information please feel free to contact me at annette.brandon@avistacorp.com or (509) 495-4324. Thank you!

Sincerely,

Annette Brandon

Annette Brandon
Sr. Regulatory Analyst
State and Federal Regulation

Enclosures

Avista Corporation Journal Entry

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Effective Date: 201707

Last Saved by: Jenny Berg

Submitted by: Jenny Berg

Approved by:

Last Saved: 08/04/2017 9:06 AM

Approval Requested: 08/04/2017 9:06 AM

Seq	Co.	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	50,540.18 ✓		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		1,138,595.32 ✓	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	1,088,055.14 ✓		Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	1,632.59 ✓		Interest Expense
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	305,618.36 ✓		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		307,250.94 ✓	Amortization Expense
70	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	39.06 ✓		Amortization JP
80	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		39.06 ✓	Amortization Expense JP
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	6,191.88 ✓		Interest Expense
100	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		759,068.26 ✓	Deferral
110	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	752,876.38 ✓		Deferral Expense
120	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	121.19 ✓		Interest Expense
130	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	187,808.72 ✓		Amortization
140	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		187,929.92 ✓	Amortization Expense
150	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	10.15 ✓		Interest Expense
160	001	191015 - ID HOLDBACK	GD	ID	DL		10.15 ✓	Amortization HB
Totals:						2,392,893.65	2,392,893.65	

Explanation:

To record the monthly deferral of unrecovered commodity and demand costs related to WA and ID. Also to record the amortization of recoverable costs for WA and ID.

<i>Jenny Berg</i>	Prepared by Jenny Berg	Date 8/4/17
	Reviewed by	Date
	Approved for Entry Corporate Accounting use Only	Date

4/11/8
m

Data Input Validation	Preparer Checklist	Sign-off/Date
Verify that total amounts agree to the underlying detail on attached system reports, noting any exceptions. [source data accuracy and completeness]	Agreed WA/ID Gas Costs Worksheet to detail. Noted that the jurisdiction is AN and that service is GD. JB	
Attach relevant screen shots of system reports, ensuring that the necessary parameters are appropriately displayed. [parameters accuracy and completeness]	Checked necessary parameters are appropriately displayed. JB	
Agree total amount(s) to relevant journal entries in the GL. [source data accuracy and completeness]	Agreed amounts from GLE to journal. JB	
Validate that check totals equal \$0 or variances are immaterial (note all variances). [report logic accuracy and completeness]	Check totals equal \$0. JB	
When rolling forward the document, ensure that all formulas are updated appropriately.	Confirmed that formulas have been rolled forward correctly. JB	

Reviewer Checklist		Sign-off/Date
Data Input Validation		
Review system parameters to ensure that the appropriate filters are used. [parameters accuracy and completeness]	Noted that July data was used in all calculations. JW	
Agree the system report screen shots to the system export data in the report. [source data accuracy and completeness]	Agreed amounts from appropriate Nucleus reports into the deferral calculation worksheet. Agreed revenue volumes from reports into deferral and amortization calculations. JW	
Verify that total amounts agree to the underlying detail on attached reports. [source data accuracy and completeness]	Totals tie to DJ 430 worksheets. Totals agree to deferral calculations within the spreadsheet. JW	
Validate that check totals equal \$0 or are immaterial, as noted above. [source data accuracy and completeness]	Check totals are all \$0. JW	
Spreadsheet Logic Validation		
Review report to ensure that any assumption and/or threshold for investigation used in the document are appropriate. [completeness]	Noted that July data was used in all calculations. JW	
Spot check formulas to ensure that they have been appropriately rolled forward and use the appropriate inputs. [accuracy]	Spot checked formulas within deferral and amortization worksheets. JW	
Review explanations for all items to ensure appropriateness, and that all relevant considerations have been sufficiently documented.	JW	
Review all comments left by preparer.	JW	
Ensure all comments/questions resolved on a timely basis.	N/A	

NOTE: ANY COMMENT OR QUESTION SHOULD BE DOCUMENTED BELOW

[illegible]

Formula to next month and copy/paste value in prior month
 Idaho Current Deferral

Update JE date to pull current month values

() = Rebate

191010	Month	201611	201612	201701	201702	201703	201704	201705	201706	201707
Interest Rate		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Beginning Balance		(8,823,949.16)	(1,982,511.25)	(3,636,402.24)	(4,982,032.13)	(5,711,247.86)	(6,454,065.78)	(7,026,045.64)	(7,071,536.76)	(7,053,819.21)
Commodity Deferral		(104,602.75)	(541,227.72)	(217,727.44)	(84,389.38)	(329,270.70)	(440,151.28)	(244,744.85)	(324,186.76)	(1,187,641.08)
Demand Deferral		(277,184.77)	(1,110,323.03)	(1,124,312.93)	(640,372.67)	(408,480.45)	(126,214.22)	205,125.27	347,787.41	434,764.70
Interest (Rev/Expense)		(1,491.77)	(2,340.24)	(3,589.52)	(4,453.68)	(5,066.77)	(5,614.37)	(5,871.55)	(5,883.11)	(6,191.88)
Commodity Adjustment		7,114,880.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Demand Adjustment		70,091.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Adjustment		39,745.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Misc Adjustment		(0.42)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance		(1,982,511.25)	(3,636,402.24)	(4,982,032.13)	(5,711,247.86)	(6,454,065.78)	(7,026,045.64)	(7,071,536.76)	(7,053,819.21)	(7,053,819.21)
GLW Check		(1,982,511.24)	(3,636,402.23)	(4,982,032.12)	(5,711,247.85)	(6,454,065.77)	(7,026,045.63)	(7,071,536.75)	(7,053,819.21)	(7,053,819.21)
Variance		(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)

191000	Month	201611	201612	201701	201702	201703	201704	201705	201706	201707
Schedule 101		5,746,085	12,024,731	12,030,330	8,205,105	7,018,804	4,807,641	2,613,793	1,233,197	1,087,844
Schedule 111		2,022,498	3,417,191	3,930,876	2,972,280	2,558,534	1,910,087	1,315,495	1,319,570	931,171
Schedule 131		0	0	0	0	0	0	0	0	0
Total		7,768,583	15,441,922	15,961,206	11,177,385	9,577,338	6,717,728	3,929,288	2,552,767	2,019,015
Calendar Sales Check		7,768,583	15,441,922	15,961,206	11,177,385	9,577,338	6,717,728	3,929,288	2,552,767	2,019,015

191000	Month	201611	201612	201701	201702	201703	201704	201705	201706	201707
Schedule 101 Main Calc		5,746,085	12,024,731	12,030,330	8,205,105	7,018,804	4,807,641	2,613,793	1,233,197	1,087,844
Schedule 111 Main Calc		2,022,498	3,417,191	3,930,876	2,972,280	2,558,534	1,910,087	1,315,495	1,319,570	931,171
Schedule 131 Main Calc		0	0	0	0	0	0	0	0	0
Total		7,768,583	15,441,922	15,961,206	11,177,385	9,577,338	6,717,728	3,929,288	2,552,767	2,019,015
Calendar Sales Check		7,768,583	15,441,922	15,961,206	11,177,385	9,577,338	6,717,728	3,929,288	2,552,767	2,019,015

191000	Month	201611	201612	201701	201702	201703	201704	201705	201706	201707
Interest Rate		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Beginning Balance		(6,302,479.31)	(4,876,312.20)	(3,394,087.71)	(2,356,091.62)	(1,466,224.97)	(841,900.17)	(476,711.23)	(239,397.94)	(239,397.94)
Amortization		1,430,823.00	(4,655.89)	(3,444.56)	(2,394.91)	(1,591.97)	(961.32)	(549.19)	(298.25)	(121.19)
Interest		(5,583.37)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCA Transfer		(7,224,717.19)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Misc Adjustment		81,783.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance		(6,302,479.31)	(4,876,312.20)	(3,394,087.71)	(2,356,091.62)	(1,466,224.97)	(841,900.17)	(476,711.23)	(239,397.94)	(239,397.94)
GLW Check		(6,302,479.31)	(4,876,312.20)	(3,394,087.71)	(2,356,091.62)	(1,466,224.97)	(841,900.17)	(476,711.24)	(239,397.94)	(239,397.94)
Variance		(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.01)	0.01	0.00	0.00

191015	Month	201611	201612	201701	201702	201703	201704	201705	201706	201707
Schedule 101		5,746,085	12,024,731	12,030,330	8,205,105	7,018,804	4,807,641	2,613,793	1,233,197	1,087,844
Schedule 111		2,022,498	3,417,191	3,930,876	2,972,280	2,558,534	1,910,087	1,315,495	1,319,570	931,171
Schedule 112		23,219	5,267	4,671	10,876	2,902	7,675	29,168	55,493	70,804
Schedule 121		0	0	0	0	0	0	0	0	0
Schedule 132		0	0	0	0	0	0	0	0	0
Total		7,791,802	15,447,189	15,965,877	11,188,261	9,580,240	6,725,403	3,958,456	2,608,260	2,089,849
Calendar Sales Check		7,791,802	15,447,189	15,965,877	11,188,261	9,580,240	6,725,403	3,958,456	2,608,260	2,089,849

191015	Month	201611	201612	201701	201702	201703	201704	201705	201706	201707
Schedule 101		5,746,085	12,024,731	12,030,330	8,205,105	7,018,804	4,807,641	2,613,793	1,233,197	1,087,844
Schedule 111		2,022,498	3,417,191	3,930,876	2,972,280	2,558,534	1,910,087	1,315,495	1,319,570	931,171
Schedule 112		23,219	5,267	4,671	10,876	2,902	7,675	29,168	55,493	70,804
Schedule 121		0	0	0	0	0	0	0	0	0
Schedule 132		0	0	0	0	0	0	0	0	0
Total		7,791,802	15,447,189	15,965,877	11,188,261	9,580,240	6,725,403	3,958,456	2,608,260	2,089,849
Calendar Sales Check		7,791,802	15,447,189	15,965,877	11,188,261	9,580,240	6,725,403	3,958,456	2,608,260	2,089,849

191015	Month	201611	201612	201701	201702	201703	201704	201705	201706	201707
Interest Rate		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Beginning Balance		(12,101,477)	(12,111,555)	(12,121,655)	(12,131,755)	(12,141,860)	(12,151,960)	(12,162,060)	(12,172,160)	(12,182,260)
Amortization		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest		(10,08)	(10,09)	(10,10)	(10,11)	(10,12)	(10,13)	(10,14)	(10,15)	(10,15)
Misc Adjustment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance		(12,111,557)	(12,121,655)	(12,131,755)	(12,141,860)	(12,151,960)	(12,162,060)	(12,172,160)	(12,182,260)	(12,192,360)
GLW Check		(12,111,557)	(12,121,655)	(12,131,755)	(12,141,860)	(12,151,960)	(12,162,060)	(12,172,160)	(12,182,260)	(12,192,360)
Variance		0.02	0.01	0.01	0.01	0.01	0.02	0.02	0.02	(10.13)

201707			
ID Deferral Interest Income	419600 GD ID	0.00	0.00
ID Deferral Interest Expense	431600 GD ID	6,191.88 ✓	0.00
ID Deferral	191010 GD ID	0.00	759,068.26
ID Deferral Expense	805120 GD ID	752,876.38 ✓	0.00
Tracker Transfer	191010 GD ID	0.00	0.00
Tracker Transfer	191000 GD ID	0.00	0.00
		Check	0.00

201707			
ID Amortization Interest Income	419600 GD ID	0.00	0.00
ID Amortization Interest Expense	431600 GD ID	121.19	0.00
ID Amortization	187 908 72	✓	0.00
ID Amortization Expense	805110 GD ID	0.00	187,929.92
Large Customer Refund	191000 GD ID	0.00	0.00
Large Customer Refund	805110 GD ID	0.00	0.00
	Check		0.00

201707			
ID Amortization Interest Income	419600 GD ID	0.00	0.00
ID Amortization Interest Expense	431600 GD ID	10.15 ✓	0.00
ID Amortization HB	191015 GD ID	0.00	10.15
ID Amortization Expense HB	805111 GD ID	0.00	0.00
Adjustment from Jan2015	191015 GD ID	0.00	0.00
Adjustment from Jan2015	431600 GD ID	0.00	0.00
		Check	0.00

201707

201707

Washington/Idaho Gas Costs

Demand (Transportation) Costs

NWP Fixed	\$ 4,598,122.63
NWP Variable	\$ 44,456.57
NWP Capacity Release	\$ (3,242,371.64)
GTN Fixed	\$ 1,400,207.36
GTN Variable	\$ 191,512.75
GTN Capacity Release	\$ 6,176.25
Transcanada Foothills (BC System) Fixed	\$ (3,418.42)
Transcanada Foothills (BC System) Variable	\$ 194,270.53
ANG Total	\$ (184,179.81)
NOVA (AB System) Fixed	\$ 196,478.01
NOVA (AB System) Variable	\$ 459,104.70
Spectra Westcoast Fixed	\$ 459,104.70
Spectra Westcoast Variable	\$ 772,332.85
WEI (Duke) Total	\$ (7,651.34)
Questar	\$ 1,850.00
NOVA Fixed charges	\$ 1,850.00
Third party capacity release	\$ 0.00
Other pipeline fixed charges	\$ 0.00
Other capacity release credit	\$ 0.00
Thermal Transport	\$ -
Intraccompany Transportation Optimization	\$ -
WAIID Buy/Sell Transportation Recovery	\$ 2,321,582.11
WAIID Buy/Sell Transportation Recovery	\$ 2,321,582.11
less variable costs charged to Commodity	\$ (42,771.48)
Total Demand Costs to be Allocated	\$ 2,278,810.63

Commodity Purchases (Natural Gas)	\$ 8,310,206.45
Commodity Physical	\$ -
Misc	\$ (1,165.34)
Cochrane Credit	\$ 261,094.29
Foreign Exchange Hedge Activity	\$ 21,511.93
Interco Purchase from Thermal	\$ 371,821.59
Total Commodity Costs from Purchase Journals	\$ 8,953,478.92
Storage (Injections)/Withdrawals	\$ (454,918.73)
FAFB Commodity for Anderson Elementary/Lt	\$ -
WAIID Gas Purchased from Interstate Asphalt	\$ -
GST	\$ 7,000.00
M Chemical Accrual	\$ 27,365.12
Broker Fees	\$ 700.49
Mizuho Broker Fees	\$ 4,150.05
Wells Fargo Journal DJ 473	\$ 50,484.03
plus variable costs from Demand	\$ 42,771.48
Merchandise Processing Fee DJ 467	\$ (10,242,621.72)
WAIID Off System Revenue	\$ (375,000.00)
Deferred Exchange Revenue	\$ -
Total Commodity Costs to be Allocated	\$ (1,976,290.36)
WA Imbalance	\$ 1,716.99
ID Imbalance	\$ 465.53
Total Deferred Commodity Costs:	\$ (1,974,113.84)

Total Net Gas Costs
From DJ 430

Check \$

Expense Calculation

Total Current Demand Costs (excluding refund)	\$ 2,278,810.63	\$ 1,607,245.14	\$ 671,565.49
Total Commodity Costs to be Allocated	\$ (1,976,290.36)	\$ -	\$ (688,737.19)
Imbalance Cost Washington	\$ 1,710.99	\$ 1,710.99	\$ -
Imbalance Cost Idaho	\$ 465.53	\$ -	\$ 465.53
Total Commodity Costs before refund	\$ (1,974,113.84)	\$ -	\$ (688,271.66)
Total	\$ 304,596.79	\$ 1,607,245.14	\$ (1,285,842.18)
check \$	\$ -	\$ -	\$ (688,271.66)

Balance Sheet Def Rev Calc	WASHINGTON	PGA	PGA Rate	PGA Revenue	IDAHO	PGA	PGA Rate	PGA Revenue
Def Rev Calc	Volumes	Volumes			Volumes			
DEMAND								
Schedule 101	2,070,483	0.12678	\$	262,495.83	1,087,844	0.11331	\$	123,263.60
Schedule 102	2,296	0.12678	\$	291.09	931,171	0.11331	\$	105,510.99
Schedule 111	1,446,879	0.11865	\$	171,672.19	70,834	0.11331	\$	8,026.20
Schedule 112	0	0.11865	\$	-	0	0.11331	\$	-
Schedule 121	274,504	0.11541	\$	31,680.51	0	0.11331	\$	-
Schedule 122	44,343	0.11541	\$	5,117.63	0	0.11331	\$	-
Schedule 131	0	0.07431	\$	-	0	0.11331	\$	-
Schedule 132	67,673	0.07431	\$	5,028.78	0	0.11331	\$	-
Schedule 146	2,144,434	0.00054	\$	1,157.99	2,085,849	0.11331	\$	236,800.79
Total Demand	6,050,612	0.07891	\$	477,444.02	2,085,849	0.11331	\$	0.11331
check	6,050,612	0.07891	\$	477,444.02	2,085,849	0.11331	\$	0.11331
COMMODITY								
Schedule 101	2,070,483	0.23860	\$	494,017.24	1,087,844	0.23860	\$	259,940.32
Schedule 102	2,296	0.23860	\$	547.83	931,171	0.23860	\$	222,503.31
Schedule 111	1,446,879	0.23860	\$	345,225.33	70,834	0.23860	\$	16,925.78
Schedule 112	0	0.23860	\$	-	0	0.23860	\$	-
Schedule 121	274,504	0.23860	\$	65,496.65	0	0.23860	\$	-
Schedule 122	44,343	0.23860	\$	10,580.24	0	0.23860	\$	-
Schedule 131	0	0.23860	\$	-	0	0.23860	\$	-
Schedule 132	67,673	0.23860	\$	16,146.78	0	0.23860	\$	-
Total Commodity	3,905,178	0.23860	\$	932,014.07	2,085,849	0.23860	\$	499,369.42
check	3,905,178	0.23860	\$	932,014.07	2,085,849	0.23860	\$	499,369.42

Deferral Calculation

Total Deferral Expenses from above
PGA Deferral Revenue from above
AdjustmentsAmount to be Deferred
(overcollected)/undercollected
(refbate)/surcharge

Deferral Check

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
\$ (1,285,842.18)	\$ 1,607,245.14	\$ (688,271.66)	\$ 671,565.49	\$ 304,596.79
\$ (932,014.07)	\$ (477,444.02)	\$ (499,369.42)	\$ (236,800.79)	\$ (2,145,628.30)
\$ (2,217,856.25)	\$ 1,129,801.12	\$ (1,187,641.08)	\$ 434,764.70	\$ (1,840,931.51)
WA Total	\$ (1,088,055.14)	\$ (752,876.38)	\$ -	\$ -

JET Entry
Debits

Credits

4,277,194.36

4,277,194.36

Washington/Idaho Gas Costs

	GL Account	Jul-17 Costs
--	------------	-----------------

Nucleus Storage acct. JPRAIRIEAN -100408

JP Injections	808200 GD AN	\$ (1,579,802.39)
JP Withdrawals	808100 GD AN	\$ 1,125,281.72
Total JP	164100 GD AN	\$ (454,520.67)

Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (364.10)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 266.04
Total Clay Basin	164115 GD AA	\$ (98.06)

Total Net Storage (Injections)/Withdrawals \$ (454,618.73) (commodity)

NUCUT PURCHASES (GL Estimate Report)

Commodity Purchases	804000 GD AN	\$ 8,310,205.45 (commodity)
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,278,810.63 (demand)
Variable Demand (Transport) Costs	804002 GD AN	\$ 42,771.48 (commodity)
Hedge Activity	804010 GD AN	\$ 21,511.93 (commodity)
Financial Settlements	804600 GD AN	\$ 261,096.29 (commodity)
Interco Purchase from Thermal	804730 GD AN	\$ 371,821.59 (commodity)
Cochrane Credit	811000 GD AN	\$ (1,156.34) (commodity)

Information from other journals -Deferred Costs:

WA Imbalance from DJ 436	804000 GD AN	\$ 1,710.99 (commodity)
ID Imbalance from DJ 436	804000 GD AN	\$ 465.53 (commodity)
M Chemical Accrual	804000 GD AN	\$ 7,000.00 (commodity)
Broker Fees DJ 471	804017 GD AN	\$ 27,365.12 (commodity)
Mizuho Journal DJ 473	804017 GD AN	\$ 700.49 (commodity)
Wells Fargo Journal DJ 473	804017 GD AN	\$ 4,150.05 (commodity)
Merchandise Processing Fee DJ 467	804018 GD AN	\$ 50,484.03 (commodity)
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837:	\$ (10,242,621.72) (commodity)
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00) (commodity)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ - (commodity)
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ - (commodity)
WA/ID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$ - (demand)
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ - (commodity)
Total Costs for Deferral including net gas costs		\$ 304,696.79 Tie to Deferral Entry

483600 GD AN	\$ (342,696.48)	Input fr GLE Sales
483000 GD AN	\$ (5,151,652.62)	Input fr GLE Sales
483730 GD AN	\$ (4,748,272.62)	Input fr GLE Sales
	(10,242,621.72)	

Journal # 430 Entry

	Dr.	Cr.	
232130 ZZ ZZ	\$ 2,242,159.76	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase fr
142150 ZZ ZZ		\$ (2,242,159.76)	Intra-Co Transfer Thermal AN (LDC Purchase fr
142600 ZZ ZZ	\$ -	\$ (5,462,334.88)	Intra-Co Transfer Thermal AN (LDC Sale to Ther
232620 ZZ ZZ	\$ 5,462,334.88	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Ther
182374 CD AA	\$ -	\$ -	Clear MTM on FX for 2 months out
246745 ZZ ZZ	\$ -	\$ -	Clear MTM on FX for 2 months out
804700.GD.AN	\$ -	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ -	Provide Bookout dollars offset
804000.GD.AN	\$ 7,000.00	\$ -	AN Odorization Expense Accrual
232130.ZZ.ZZ	\$ -	\$ (7,000.00)	AN Odorization Expense Accrual
232130.ZZ.ZZ			Misc Rounding Adj
903000.CD.AA			Misc Rounding Adj
142600.ZZ.ZZ			Misc Rounding Adj
903000.CD.AA			Misc Rounding Adj
143020.ZZ.ZZ	\$ -	\$ (71.80)	Reclass Broker Fees from GST GL
232136.ZZ.ZZ	\$ 71.80	\$ -	Reclass Broker Fees from GST GL
232130 ZZ ZZ	\$ -	\$ (10.00)	Fortis Bank Fee
903000.CD.AA	\$ 10.00	\$ -	Fortis Bank Fee
Total Other Adj	\$ 7,701,576.44	\$ (7,701,576.44)	

Total from GLE	\$ 12,866,383.87	\$ (12,866,383.87)
Total DJ 430	\$ 20,567,960.31	\$ (20,567,960.31) \$



Gas by GL Account - Estimate

Page: 2
Print Date: 08/03/17
10:49:28 AM
Database: NUCUT
arpgasbygiest

Accounting Month: 201707
Direction: ALL
Service Code: GD
Strategy: ALL
Jurisdiction: AN
Deal Type: ALL
Counter Party: ALL
Exclude Intra-Co Heat Rate: Y
Deal Number Exclusions: N

COUNTERPARTY	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	(CREDIT) DEBIT		TOTAL USD
				PRIOR PERIOD	CURRENT MONTH	

GD

PURCHASE

Gas Transportation AN

Dominion Energy Questar Pipeline, LLC	ACCTSP		\$1,850.00	\$1,850.00	-F ✓
Gas Transmission Northwest Corporation	TPORT		\$191,512.75	\$191,512.75	-F ✓
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT		(\$3,418.47)	(\$3,418.47)	-CR ✓
Northwest Pipeline Corporation	TPORT		\$4,598,122.63	\$4,598,122.63	-F ✓
Northwest Pipeline Corporation-->Avista Corporation	TPORT		(\$2,343,063.08)	(\$2,343,063.08)	-CR ✓
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT		(\$444,850.00)	(\$444,850.00)	-CR ✓
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT		(\$127,100.00)	(\$127,100.00)	-CR ✓
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT		(\$142,987.50)	(\$142,987.50)	-CR ✓

V. first to
GADD



Gas by GL Account - Estimate

Page: 3
Print Date: 08/03/17
10:49:28 AM
Database: NUCUT
arpgasbyglect

Accounting Month: 201707
Direction: ALL
Service Code: GD
Strategy: ALL
Jurisdiction: AN
Deal Type: ALL
Counter Party: ALL
Exclude Intra-Co Heat Rate: Y
Deal Number Exclusions: N

COUNTERPARTY	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	(CREDIT) DEBIT		TOTAL USD
				PRIOR PERIOD	CURRENT MONTH	
GD						
PURCHASE						
Northwest Pipeline Corporation-->Kaiser Aluminum & Chemical Corporation,	TPORT				(\$81,979.50)	(\$81,979.50)
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$102,391.76)	(\$102,391.76)
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$2,285.45		\$2,285.45
Spectra Energy - Westcoast Energy Inc.	TPORT				\$64,812.30	\$64,812.30
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$10,435.10	\$10,435.10
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$190,672.32	\$190,672.32
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$5,805.69		\$5,805.69
TransCanada Nova Gas Transmission Ltd.	TPORT				\$445,538.71	\$445,538.71
TransCanada Nova Gas Transmission Ltd.	ACCTGS			\$13,565.99		\$13,565.99
001-804001-GD-AN-DL	TOTALS:			\$21,657.13	\$2,257,153.50	\$2,278,810.63
Variable Transport Charges AN						
Gas Transmission Northwest Corporation	TPORT				\$6,176.25	\$6,176.25
Northwest Pipeline Corporation	TPORT				\$44,463.08	\$44,463.08
Northwest Pipeline Corporation	ACCTSP			(\$6.51)		(\$6.51)
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$7,861.34)		(\$7,861.34)
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$0.00	\$0.00
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$0.00		\$0.00
001-804002-GD-AN-DL	TOTALS:			(\$7,867.85)	\$50,639.33	\$42,771.48
Gas Cost - FX Hedge AN						
Avista Corporation	ACCTGS				\$21,511.93	\$21,511.93
001-804010-GD-AN-DL	TOTALS:				\$21,511.93	\$21,511.93
Gas Financial Derivatives AN						
Mizuho Securities USA LLC	FSWPS				\$16,670.25	\$16,670.25
Mizuho Securities USA LLC	BSWPS				\$235,172.21	\$235,172.21
Mizuho Securities USA LLC	FSWPS				(\$216,752.00)	(\$216,752.00)
Wells Fargo Securities, LLC	FSWPS				(\$127,727.75)	(\$127,727.75)
Wells Fargo Securities, LLC	BSWPS				\$293,902.03	\$293,902.03
Wells Fargo Securities, LLC	FSWPS				\$59,831.55	\$59,831.55
001-804600-GD-AN-DL	TOTALS:				\$261,096.29	\$261,096.29
Intra-company Gas Purchases AN						
Avista Corporation	GAS		262,841		\$371,821.59	\$371,821.59
001-804730-GD-AN-DL	TOTALS:		262,841		\$371,821.59	\$371,821.59
Gas Storage Withdrawal AN						
Jackson Prairie - AN	STOR		486,397		\$1,125,281.71	\$1,125,281.71
Questar Intrap Storage - AA	STOR		100		\$266.04	\$266.04
001-808100-GD-AN-DL	TOTALS:		486,497		\$1,125,547.75	\$1,125,547.75
Gas Storage Injection AN						
Jackson Prairie - AN	STOR		(824,551)		(\$1,579,802.40)	(\$1,579,802.40)
Questar Intrap Storage - AA	STOR		(211)		(\$364.10)	(\$364.10)
001-808200-GD-AN-DL	TOTALS:		(824,762)		(\$1,580,166.50)	(\$1,580,166.50)

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
WA Interest Rate: FERC Natural Gas Interest Rate, changes quarterly							
WA Deferral Rates Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.23860 ✓	11/1/2016	Next PGA filing	3.96% ✓
Demand Rate		101 102 111/112 121/122 131/132 146	Debit Debit Debit Debit Debit Debit	\$0.12678 ✓ \$0.12678 ✓ \$0.11865 ✓ \$0.11541 ✓ \$0.07431 ✓ \$0.00054 ✓	11/1/2016 11/1/2016 11/1/2016 11/1/2016 11/1/2016 11/1/2016	Next PGA filing Next PGA filing Next PGA filing Next PGA filing Next PGA filing Next PGA filing	
WA Commodity & Demand Amortization Rates (Sch 155)	191000 GD WA	101 102 111 112 121 122 131 132 146	Debit Debit Debit Credit Credit Credit Credit Credit Credit	\$0.09174 ✓ \$0.09174 ✓ \$0.07249 ✓ n/a (\$0.00529) n/a \$0.01635 n/a n/a	11/1/2016 11/1/2016 11/1/2016 11/1/2016 11/1/2016 11/1/2016 11/1/2016 11/1/2016 11/1/2016	Next PGA filing Next PGA filing Next PGA filing Next PGA filing Next PGA filing Next PGA filing Next PGA filing Next PGA filing Next PGA filing	
WA Decoupling Mechanism Amortization (Sch 159)	186328 GD WA 182338 GD WA	101 111, 121		\$0.02789 \$0.02009	11/1/2016 11/1/2016	Next PGA filing Next PGA filing	
WA Jackson Prairie Amortization Rates (Sch 155)	191025 GD WA	101-132 146	Debit Debit	\$0.00001 ✓ \$0.00000 ✓	11/1/2016 11/1/2016	Next PGA filing Next PGA filing	
ID Interest Rate Customer Deposit Rate changes annually check IPUC website	ORDER NO. 33664				11/1/2017	12/31/2017	1.00% ✓
ID Deferral Rates Commodity Rate (Without GTI) Demand Rate	191010 GD ID	101 - 132 101 - 112	Debit Debit	\$0.23895 ✓ \$0.11331 ✓	11/1/2016 11/1/2016	Next PGA filing Next PGA filing	
ID Commodity & Demand Amortization Rates	191000 GD ID	101 111 131	Debit Debit Debit	\$0.09308 ✓ \$0.09308 ✓ \$0.09665 ✓	11/1/2016 11/1/2016 11/1/2016	Next PGA filing Next PGA filing Next PGA filing	
ID 2014 Earnings Test Amortization	254229 GD ID	101 111 112 131 132	Debit Debit Debit Debit Debit	\$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000	11/1/2017 11/1/2017 11/1/2017 11/1/2017 11/1/2017	12/31/2017 12/31/2017 12/31/2017 12/31/2017 12/31/2017	

Idaho Sales Volumes

Consolidated Volumes

July/17 Description	Schedule	July/17 Billed	June/17 Unbilled	July/17 Unbilled	July/17 Net Unbilled	Total	Notes
Schedule Summary for Commodity Deferral :							
Firm	101	1,149,456	657,142	595,530	(61,612)	1,087,844 ✓	
Firm	111	944,485	458,738	445,424	(13,314)	931,171 ✓	
Firm	112	70,834	0	0	0	70,834 ✓	
Firm	121	0	0	0	0	0 ✓	
Firm	122	0	0	0	0	0 ✓	
Interruptible	131	0	0	0	0	0	0 - Notify Rates Dept if used
Interruptible	132	0	0	0	0	0 ✓	
Interruptible	132J	0	0	0	0	0 ✓	
Total Retail Sales for GTI		2,164,775	1,115,880	1,040,954	(74,926)	2,089,849	Total sales for PGA commodity deferral, includes interruptible rate schedules

Transportation	146	254,664	254,664	248,248	(6,416)	248,248	
Transportation	147	143,947	143,947	139,922	(4,025)	139,922	
Transportation	159	3,871,678	0	0	0	3,871,678	
Transportation	169	0	0	0	0	0	
Total transportation		4,270,289	398,611	388,170	(10,441)	4,259,848	
Total sales		6,435,064	1,514,491	1,429,124	(85,367)	6,349,697	

Schedule Summary for Demand Deferral:

Firm	101	1,149,456	657,142	595,530	(61,612)	1,087,844 ✓	
Firm	111	944,485	458,738	445,424	(13,314)	931,171 ✓	
Firm	112	70,834	0	0	0	70,834 ✓	
Firm	121	0	0	0	0	0 ✓	
Firm	122	0	0	0	0	0 ✓	
Total Firm Sales		2,164,775	1,115,880	1,040,954	(74,926)	2,089,849	Total sales for PGA demand deferral, excludes interruptible rate schedules

Schedule Summary for Commodity and Demand Amortization:

Firm	101	1,149,456	657,142	595,530	(61,612)	1,087,844 ✓	
Firm	111	944,485	458,738	445,424	(13,314)	931,171 ✓	
Firm	121	0	0	0	0	0 ✓	
Interruptible	131	0	0	0	0	0	0 - Notify Rates Dept if used
Interruptible	132J	0	0	0	0	0	Special amortization rate
Total Firm Sales		2,093,941	1,115,880	1,040,954	(74,926)	2,019,015	Volumes for PGA Commodity & Demand Amortization

Firm	112	70,834	0	0	0	70,834	Annual lump sum amortization
Firm	122	0	0	0	0	0	Annual lump sum amortization
Interruptible	132	0	0	0	0	0	Annual lump sum amortization

Total Firm Sales

Total Interruptible Sales

Total Transportation Sales (Schedule 146 - 169)

Check total sales

Total Firm Sales		2,164,775	1,115,880	1,040,954	(74,926)	2,089,849	
Total Interruptible Sales		0	0	0	0	0	
Total Transportation Sales		4,270,289	398,611	388,170	(10,441)	4,259,848	
Check total sales		6,435,064	1,514,491	1,429,124	(85,367)	6,349,697	

Berg, Jenny

From: Brandon, Annette
Sent: Tuesday, August 01, 2017 7:48 AM
To: Berg, Jenny
Subject: RE: Rate Review - July

No changes in July.

From: Berg, Jenny
Sent: Wednesday, July 26, 2017 11:29 AM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - July

Hi Annette,

Attached is the rates review workbook for July 2017. I only made an update to the FERC Interest Rate located on the "WAID PGA Deferral-Amortization" tab.

If I've missed anything or you have any questions, please let me know.

Also, it looks like you are out of the office until July 31st. I'm totally good waiting until then for review.

Thank you!

Jenny Berg
Resource Accounting Analyst



1411 E. Mission Ave. MSC 07
Spokane, WA 99202
P: 509 495 2531
<http://www.avistautilities.com>

This email (including any attachments) may contain confidential and privileged information, and unauthorized disclosure or use is prohibited. If you are not an intended recipient, please notify the sender and delete this email from your system. Thank you.

CONFIDENTIALITY NOTICE: The contents of this email message and any attachments are intended solely for the addressee(s) and may contain confidential and/or privileged information and may be legally protected from disclosure. If you are not the intended recipient of this message or an agent of the intended recipient, or if this message has been addressed to you in error, please immediately alert the sender by reply email and then delete this message and any attachments.